



# Duty Statement

Classification: **Associate Program Auditor**

Position Number: **275-319-4059-051** **JC-280782** HCM#: **1489**

Branch/Section: **Office of Audit Services / Employer Compliance Reviews Section**

Location: **Sacramento, CA**

Telework: Office-centered

Working Title: **Employer Compliance Auditor**

Effective Date: **December 1, 2021**

Collective Bargaining Identifier (CBID): **R01**

Supervision Exercised: ☐ Yes ☒ No

The Office of Audit Services (OFAS) assists CalPERS Board of Administration and management by providing objective assurance that assets are safeguarded, operating efficiency and effectiveness are promoted, compliance with applicable laws and regulations is maintained and financial and management reporting is reliable.

Under the direction of the Employer Compliance Staff Management Auditor (Staff Mgmt Auditor)/Senior Program Auditor (Sr. Pg.A), the Associate Program Auditor (APg.A) independently plans and conducts employer compliance reviews to ensure compliance with the Public Employees' Retirement Law (PERL) and CalPERS contracts. The reviews must be performed accurately and completely in accordance with the International Standards for the Professional Practice of Internal Auditing Standards. The APg.A is expected to pursue a course of continuing professional education as prescribed by the Standards. The APg.A is expected to adhere to appropriate professional ethics as required by the Standards and CalPERS core values when performing the following duties and responsibilities:

## Essential Functions

- 40% Perform detailed audit procedures, which include identifying, evaluating, and documenting sufficient information in support of audit conclusions as required by auditing standards and as provided for by an audit program that lists and identifies the audit procedures. Perform detailed audit procedures, which include identifying, evaluating, and documenting sufficient information as designated by an audit program that lists and identifies the audit procedures. Independently gather and analyze data, records, and information obtained from CalPERS and the public agency utilizing technical and analytical skills to meet audit objectives and to ensure that work is adequately supported in accordance with the Standards. Evaluate compliance with the PERL and contract requirements, which include membership enrollment, personnel and employment practices, payroll and compensation reporting, agency organization structure, unused sick leave, health benefit enrollment, written labor policies and agreements, and other various activities. Assist in the development of the audit plan, program, and objectives.
- 30% Utilize Teammate, Excel, and Word to design and prepare clear, accurate, and complete audit working papers, such as flow charts, test spreadsheets, and questionnaires. Document the audit procedures performed and conclusions made. Ensure that audit work is prepared in accordance with OFAS policies and procedures. Provide assistance to lower-level staff and may function in a lead capacity with a small group of auditors. Assist with special projects such as annual risk assessment, Quality Assurance and Improvement Program, audit finding validations, and other special projects.

- 15% Develop and document audit findings, recommend corrective action and prepare audit reports. Meet with auditee representatives to discuss scope of review and audit findings and recommendations. Present audit issues and findings to CalPERS management as necessary.
- 5% Work with CalPERS staff and/or organizations audited to verify that corrective action is effectively implemented.
- 5% Provide guidance to Program Auditors on technical audit procedures, as well as assign audit tasks, review the working papers, and monitor completion of assigned tasks in the capacity of lead auditor. Meet with auditee representatives to coordinate access to information and agency staff. Participate in meetings, including entrance and exit conferences.

## **Marginal Functions**

- 5% Assist OFAS management in gathering and analyzing material for special projects.

## **Desirable Qualifications**

- Logical reasoning
- Analytical skills
- Ability to develop and evaluate alternatives
- Ability to analyze issues and recommend effective solutions
- Ability to establish and maintain assignment priorities
- Excellent written and oral communication skills, as well as the ability to effectively manage and produce formal, written reports with documented findings, conclusions, and substantive recommendations
- Professional demeanor and attire
- Possess strong analytical abilities and a comprehensive understanding of laws and regulations pertaining to CalPERS, and California state and local government
- Knowledge of current trends and problems in public pension fund management

## **Working Conditions**

- Overnight travel up to 25% to various Public Agency locations in the State of California is required.

## **Conduct, Attendance and Performance Expectations**

- Ability to maintain consistent attendance
- Ability to demonstrate punctuality, initiative, and dependability
- Ability to model and support CalPERS Core Values (Integrity, Accountability, Respect, Openness, Quality and Balance)
- Ability to model CalPERS Competencies and demonstrate proficiency in Collaboration, Leading People, Leading Change, Driving Results, Business Acumen, Communication, and Leading Self

I have read and understood the duties and essential functions of the position and can perform these duties with or without reasonable accommodation.

**Employee Name:**

**Employee Signature:** \_\_\_\_\_

**Date:**

I certify that the above accurately represent the duties of the position.

**Supervisor Signature:** \_\_\_\_\_

**Date:**